

July 27, 2004

TO: Clerk of the Board
County Board of Supervisors

FROM: _____
Debra K. Davenport
Auditor General

Arizona Revised Statutes (A.R.S.) §48-251 requires special districts not exempt under A.R.S. §48-251(C) to submit an annual report to you. A.R.S. §48-251(A)(1) requires the Auditor General to prescribe the format of the schedule of beginning and ending fund balances and revenues and expenditures that is to be included in the report (Parts D and E of the enclosed forms). We have included Parts A, B, and C to facilitate districts' preparation of their annual reports and inclusion of the additional information A.R.S. §48-251(A) requires to be included in the annual report.

The enclosed report forms and instructions are identical to the report forms for fiscal year 2002-03, except that dates have been left blank. The forms will no longer be issued annually. Districts should use the enclosed forms for fiscal year 2003-04 and future years. Revised forms will be issued as changes become necessary.

The enclosed forms are also available in Microsoft Excel. Districts may download a copy of the forms from the Auditor General's Web site at www.auditorgen.state.az.us.

Please distribute a copy of the enclosed cover memo, report forms, and instructions to all districts within your County that are required to submit a report.

Questions or comments should be referred to Michael Stelpstra, Accounting Services Manager, or Valerie Deaton, Accounting Services Senior, at (602) 553-0333.

DKD/MH/ms
Enclosures

July 27, 2004

TO: Arizona Special Districts

FROM:

Debra K. Davenport
Auditor General

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